

Adopted	Rejected
---------	----------

## COMMITTEE REPORT

YES:	24
NO:	0

### MR. SPEAKER:

*Your Committee on Ways and Means, to which was referred Senate Bill 285, has had the same under consideration and begs leave to report the same back to the House with the recommendation that said bill **be amended** as follows:*

1           Page 1, between the enacting clause and line 1 begin a new  
2           paragraph and insert:  
3           "SECTION 1. IC 5-28-15-10, AS ADDED BY P.L.4-2005,  
4           SECTION 34, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE  
5           DECEMBER 1, 2008 (RETROACTIVE)]: Sec. 10. (a) **Subject to**  
6           **subsection (b)**, an enterprise zone expires ten (10) years after the day  
7           on which it is designated by the board.  
8           **(b) In the period beginning December 1, 2008, and ending**  
9           **December 31, 2014, an enterprise zone shall not expire under this**  
10          **section unless the fiscal body of the municipality in which the**  
11          **enterprise zone is located adopts a resolution requesting the board**  
12          **to allow the enterprise zone to expire. The fiscal body shall submit**  
13          **a copy of the resolution to the board at least sixty (60) days before**  
14          **the expiration date of the enterprise zone (as determined without**

1 **regard to the moratorium on expirations provided by this**  
 2 **subsection). The board shall allow an enterprise zone to expire in**  
 3 **compliance with any request it receives under this subsection.**

4 (c) The two (2) year period immediately before the day on which the  
 5 enterprise zone expires is the phaseout period. During the phaseout  
 6 period, the board may review the success of the enterprise zone based  
 7 on the following criteria and may, with the consent of the budget  
 8 committee, renew the enterprise zone, including all provisions of this  
 9 chapter, for five (5) years:

10 (1) Increases in capital investment in the zone.

11 (2) Retention of jobs and creation of jobs in the zone.

12 (3) Increases in employment opportunities for residents of the  
 13 zone.

14 ~~(b)~~ (d) If an enterprise zone is renewed under subsection ~~(a)~~ (c), the  
 15 two (2) year period immediately before the day on which the enterprise  
 16 zone expires is another phaseout period. During the phaseout period,  
 17 the board may review the success of the enterprise zone based on the  
 18 criteria set forth in subsection ~~(a)~~ (c) and, with the consent of the  
 19 budget committee, may again renew the enterprise zone, including all  
 20 provisions of this chapter, for a final period of five (5) years. The zone  
 21 may not be renewed after the expiration of this final five (5) year  
 22 period.

23 SECTION 2. IC 6-1.1-8.5-11 IS AMENDED TO READ AS  
 24 FOLLOWS [EFFECTIVE JULY 1, 2009]: Sec. 11. (a) A taxpayer or  
 25 the county assessor of the qualifying county in which the industrial  
 26 facility is located may appeal an assessment by the department of local  
 27 government finance made under this chapter to the Indiana board. An  
 28 appeal under this section shall be conducted in the same manner as an  
 29 appeal under IC 6-1.1-15-4 through IC 6-1.1-15-8. An assessment  
 30 made under this chapter that is not appealed under this section is a final  
 31 unappealable order of the department of local government finance.

32 (b) The Indiana board shall hold a hearing on the appeal and issue  
 33 an order within one (1) year after the date the appeal is filed.

34 (c) **The county assessor of a qualifying county may not expend**  
 35 **public money appealing an assessment under this section unless the**  
 36 **following requirements are met before a petition of review is**  
 37 **submitted to the Indiana board:**

38 (1) **The county assessor submits to the county fiscal body a**

- 1           **written estimate of the cost of the appeal.**
  - 2           **(2) The county fiscal body adopts a resolution approving the**
  - 3           **county assessor's proposed expenditure to carry out the**
  - 4           **appeal.**
  - 5           **(3) The total amount of the proposed expenditure is in**
  - 6           **accordance with an appropriation made by the county fiscal**
  - 7           **body in the manner provided by law.**
  - 8           Page 18, after line 19, begin a new paragraph and insert:
  - 9           **"SECTION 10. An emergency is declared for this act."**
  - 10          Renumber all SECTIONS consecutively.
- (Reference is to SB 285 as printed January 23, 2009.)

**and when so amended that said bill do pass.**

---

Representative Crawford